IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH, NAGPUR

INCOME TAX APPEAL NO.58/2006

Ashutosh Krishnaprasad Das, Proprietor M/s. Reena Enterprises, Nagpur
...Versus...
Commissioner of Income Tax (IV), Nagpur and others

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	**Court's or Judge's orders**

(Shri P.C. Madkholkar, Adv. for appellant)
(Shri Anand Parchure, Adv. for respondents)

CORAM :- Smt. Vasanti A. Naik &
A.B. Chaudhari, JJ.
DATED :- 23.10.2007

Heard the learned Counsel for the parties.

We have perused the order passed by the Income Tax Tribunal, Nagpur Bench, Nagpur on 16.12.2005. Since the Tribunal has remanded the matter to the C.I.T. (Appeals) for adjudicating the same afresh after affording an opportunity to the parties of being heard, we feel that there is no reason to interfere with the impugned order passed by the Tribunal.

The learned Counsel for the appellant apprehends that the appellant would not be permitted to agitate the question of denial of opportunity before the Assessing Officer to

produce the material facts on record. The apprehension does not appear to be well founded. The appellant has already raised the aforesaid ground in the appeal filed by the appellant before the C.I.T. (Appeals). The appellant is, therefore, at liberty to agitate the same before the C.I.T. (Appeals).

The Income Tax Appeal is, therefore, dismissed with no order as to costs.

JUDGE **JUDGE**

ssw